

## **MINUTES**

### **UTAH BOARD OF ACCOUNTANCY LICENSING BOARD MEETING**

**July 2, 2008**

**Room 402, Fourth Floor – 1:00 p.m.  
Heber Wells Building  
Salt Lake City, UT 84111**

**CONVENED:** 1:07 p.m.

**ADJOURNED:** 3:00 p.m.

**Bureau Manager:**

Dan S. Jones

**Board Secretary:**

Ann Naegelin

**Division Director:**

David Stanley

**Board Members Present:**

Michael Blackburn, Chairperson  
Gordon Haycock, by telephone  
MacRay Curtis

**Guests:**

Tim Larsen , UACPA  
Frank Carlton, USPA  
Larry Deppe, Weber State University  
Jerry Van Os, CPA Education Committee

### **TOPICS FOR DISCUSSION**

**MINUTES:**

A motion was made by Mr. Blackburn to approve the minutes from the June 5, 2008, as corrected. Mr. Curtis seconded the motion. The motion passed by unanimous vote.

**Selection of a Chairperson**

Mr. Blackburn was selected as the new chairperson.

**DISCUSSION ITEMS:**

**Proposed Rules Changes**

The Board discussed the proposed changes to the rules. The role of the education committee was discussed. NASBA is doing all of the approvals for the examination. They are also doing education reviews for people who would like to know what additional education they need for approval to sit for the examination. Larry Deppe and Jerry Van Os were in attendance to comment on this item. Larry Deppe would like to have the committee remain so that there is a contact person from each of the schools. Jerry Van Os fields calls as the chairperson from the UACPA, or the community regarding

education issues. He thinks they are necessary to advise on complex education issues. NASBA asks for input regarding education. Mr. Haycock feels that with the proposed changes to the exam, the Education Committee is necessary. Mr. Curtis made a motion to change the language so the committee consists of five or more members who are full time faculty members from different colleges and universities. Language will be added to include advising the board on proposed changes to laws and rules. Mr. Haycock seconded the minutes. Motion passed by unanimous vote.

Mr. Jones reviewed all of the proposed changes to the rules. Most of the changes are renumbering or changes to the dates of references. The Board reviewed these changes at previous meetings. The last change is the use of the CPA title which is in direct conflict with the statute. Mr. Curtis made a motion to accept the proposed changes and move them forward for a public hearing and comment period. Mr. Haycock seconded the motion. Motion passed by unanimous vote.

#### **DRAFT OF EDUCATION AND LICENSURE REQUIREMENTS (120/150 DISCUSSION)**

NASBA is requesting input regarding allowing a person to sit for the examination after completion of 120 hours (four years) of education, but waiting until completion of 150 hours (five years) of education to qualify for license. The draft from NASBA was given to Jerry Van Os for discussion with the Education Committee. Mr. Haycock reviewed the discussion at the meeting he attended regarding changes to the examination to remove essay questions. The Education Committee will respond back with their comments by the next meeting.

#### **NEXT MEETING**

The next Board meeting has been scheduled for Thursday, August 7, 2008 at 1:00 p.m.

#### **ADJOURN**

Adjourned at 3:00 p.m.

*Note: These minutes are not intended to be a verbatim transcript but are intended to record the significant features of the business conducted in this meeting. Discussed items are not necessarily shown in the chronological order they occurred.*

September 3, 2008  
Date Approved

s/s Michael Blackburn  
Chairperson, Utah Board of Accountancy

September 3, 2008  
Date Approved

s/s Dan S. Jones  
Bureau Manager, Division of Occupational & Professional  
Licensing